GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017- Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 227 Dated: 22-06-2017

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated 19.6.2017.

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O R D E R:

1. The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:22-06-2017.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby makes the Andhra Pradesh Goods and Services Tax Rules, 2017.

Chapter I

PRELIMINARY

1. Short title, Extent and Commencement.-(1) These rules may be called the Andhra Pradesh Goods and Services Tax Rules, 2017.

(2) They shall come into force with effect on and from the 22nd June, 2017.

2. Definitions.- In these rules, unless the context otherwise requires,-

(a) "Act" means the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017);
(b) "FORM" means a Form appended to these rules;
(c) "section" means a section of the Act;
(d) "Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (Act No.28 of 2005);
(e) words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

Chapter II

COMPOSITION RULES

3. Intimation for composition levy.- (1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of rule 24 and who opts to pay tax under section 10, shall electronically file an intimation in **FORM GST CMP-01**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Chief Commissioner in this behalf:

Provided that where the intimation in **FORM GST CMP-01** is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day.

(2) Any person who applies for registration under sub-rule (1) of rule 8 may give an option to pay tax under section 10 in Part B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.

(3) Any registered person who opts to pay tax under section 10 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 9 within a period of sixty days from the commencement of the relevant financial year.

(4) Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in **FORM GST CMP-03**, on the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, within a period of sixty days from the date on which the option for composition levy is exercised or within such further period as may be extended by the Chief Commissioner in this behalf.

(5) Any intimation under sub-rule (1) or sub-rule (3) in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

4. Effective date for composition levy.- (1) The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of rule 3 and the appointed day where the intimation is filed under sub-rule (1) of the said rule.

(2) The intimation under sub-rule (2) of rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule 10.

5. Conditions and restrictions for composition levy.- (1) The person exercising the option to pay tax under section 10 shall comply with the following conditions, namely:-

(a) he is neither a casual taxable person nor a non-resident taxable person;

(b) the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of rule 3;

(c) the goods held in stock by him have not been purchased from an unregistered supplier and where purchased, he pays the tax under sub-section (4) of section 9;

(d) he shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both;

(e) he was not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of section 10, during the preceding financial year;

(f) he shall mention the words "composition taxable person, not eligible to collect tax on supplies" at the top of the bill of supply issued by him; and

(g) he shall mention the words "composition taxable person" on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.

(2) The registered person paying tax under section 10 may not file a fresh intimation every year and he may continue to pay tax under the said section subject to the provisions of the Act and these rules.

6. Validity of composition levy.- (1)The option exercised by a registered person to pay tax under section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said section and under these rules.

(2) The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of section 9 from the day he ceases to satisfy any of the conditions mentioned in section 10 or the provisions of this Chapter and shall issue tax invoice for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in **FORM GST CMP-04** within seven days of the occurrence of such event.

(3) The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in **FORM GST CMP-04**, duly signed or verified through electronic verification code, electronically on the common portal.

(4) Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 or has contravened the provisions of the Act or provisions of this Chapter, he may issue a notice to such person in **FORM GST CMP-05** to show cause within fifteen days of the receipt of such notice as to why the option to pay tax under section 10 shall not be denied.

(5) Upon receipt of the reply to the show cause notice issued under sub-rule (4) from the registered person in **FORM GST CMP-06**, the proper officer shall issue an order in **FORM GST CMP-07** within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.

(6) Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in **FORM GST CMP-07** under sub-rule (5), may electronically furnish at the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, a statement in **FORM GST ITC-01** containing details of the stock of

inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within a period of thirty days from the date from which the option is withdrawn or from the date of the order passed in **FORM GST CMP-07**, as the case may be.

(7) Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under section 10 in accordance with sub-rule (5) in respect of any place of business in any State or Union territory, shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

7. Rate of tax of the composition levy.- The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-

Sl. No.	Category of registered persons	Rate of tax
(1)	(2)	(3)
1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one per cent.
2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent.
3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half per cent.

Chapter III
REGISTRATION

8. Application for registration.-(1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Act No.13 of 2017) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant") shall, before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in **Part A** of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone:

Provided further that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

(2) (a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the State Board of Direct Taxes.

(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and

(c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.

(3) On successful verification of the Permanent Account Number, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in **Part B** of **FORM GST REG-01**, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner.

(5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.

(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

9. Verification of the application and approval.-(1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of three working days from the date of submission of the application.

(2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in **FORM GST REG-03** within a period of three working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in **FORM GST REG-04**, within a period of seven working days from the date of the receipt of such notice.

Explanation.- For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05.**

(5) If the proper officer fails to take any action, -

(a) within a period of three working days from the date of submission of the application; or

(b) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.

10. Issue of registration certificate.- (1) Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 9, a certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned subject to the following characters, namely:-

(a) two characters for the State code;

(b) ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;

(c) two characters for the entity code; and

(d) one checksum character.

(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 9.

(4) Every certificate of registration shall be digitally signed by the proper officer under the Act.

(5) Where the registration has been granted under sub-rule (5) of rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of rule 9.

11. Separate registration for multiple business verticals within a State or a Union territory.- (1) Any person having multiple business verticals within a State or a Union territory, requiring a separate registration for any of its business verticals under sub-section (2) of section 25 shall be granted separate registration in respect of each of the verticals subject to the following conditions, namely:-

(a) such person has more than one business vertical as defined in clause (18) of section 2;

(b) the business vertical of a taxable person shall not be granted registration to pay tax under section 10 if any one of the other business verticals of the same person is paying tax under section 9;

(c) all separately registered business verticals of such person shall pay tax under the Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.

Explanation.- For the purposes of clause (b), it is hereby clarified that where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other business verticals of the said person shall become ineligible to pay tax under the said section.

(2) A registered person eligible to obtain separate registration for business verticals may submit a separate application in **FORM GST REG-01** in respect of each such vertical.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis,* apply to an application submitted under this rule.

12. Grant of registration to persons required to deduct tax at source or to collect tax at source.- (1) Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall electronically submit an application, duly signed or verified through electronic verification code, in **FORM GST REG-07** for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner.

(2) The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within a period of three working days from the date of submission of the application.

(3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in **FORM GST REG-08:**

Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration.

13. Grant of registration to non-resident taxable person.- (1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in **FORM GST REG-09**, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis,* apply to an application submitted under this rule.

(4) The application for registration made by a non-resident taxable person shall be signed by his authorised signatory who shall be a person resident in India having a valid Permanent Account Number.

14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient.-(1)Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through electronic verification code, in **FORM GST REG-10**, at the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner.

(2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06,** subject to such conditions and restrictions and by such officer as may be notified by the State Government on the recommendations of the Council.

15. Extension in period of operation by casual taxable person and non-resident taxable person.- (1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **FORM GST REG-11** shall be submitted electronically through the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, by such person before the end of the validity of registration granted to him.

(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

16. *Suo moto* registration.- (1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in **FORM GST REG- 12**.

(2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 8 or rule 12:

Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

(4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, *mutatis mutandis,* apply to an application submitted under sub-rule (3).

(5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule (1).

17. Assignment of Unique Identity Number to certain special entities.- (1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in **FORM GST REG-13**, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner.

(2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06** within a period of three working days from the date of the submission of the application.

18. Display of registration certificate and Goods and Services Tax Identification Number on the name board.- (1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.

(2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

19. Amendment of registration.- (1) Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or for Unique Identity Number in **FORM GST-REG-13**, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in **FORM GST REG-14**, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that – (a) where the change relates to,-

(i) legal name of business;

(ii) address of the principal place of business or any additional place(s) of business; or

(iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-

which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14** and issue an order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment;

(b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number;

(c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in **FORM GST REG- 14** on the common portal;

(d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**:

Provided further that any change in the mobile number or e-mail address of the authorised signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under the said rule.

(2) Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14**, serve a notice in **FORM GST REG-03,** requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

(3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in **FORM GST REG-04**, within a period of seven working days from the date of the service of the said notice.

(4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in **FORM GST REG -05.**

(5) If the proper officer fails to take any action,-

(a) within a period of fifteen working days from the date of submission of the application, or

(b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

20. Application for cancellation of registration.- A registered person, other than a person to whom a registration has been granted under rule 12 or a person to whom a Unique Identity Number has been granted under rule 17, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in **FORM GST REG-16,** including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.

21. Registration to be cancelled in certain cases.- The registration granted to a person is liable to be cancelled, if the said person,-

(a) does not conduct any business from the declared place of business; or

(b) issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder.

22. Cancellation of registration.- (1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in **FORM GST REG-17**, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG–18** within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within a period of thirty days from the date of application submitted under rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.

(4) Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG –20.**

(5) The provisions of sub-rule (3) shall, *mutatis mutandis,* apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

23. Revocation of cancellation of registration.- (1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22** within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG–23** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in **FORM GST REG-24**.

(4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2)

within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

24. Migration of persons registered under the existing law.- (1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Chief Commissioner.

(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act:

Provided further that a person having Stateised registration under the provisions of Chapter V of the Finance Act, 1994 (32 of 1994) shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law.

(2)(a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG–26**, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Chief Commissioner.

(b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Chief Commissioner in this behalf.

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the common portal.

(3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in **FORM GST REG-28**:

Provided that the show cause notice issued in **FORM GST REG- 27** can be withdrawn by issuing an order in **FORM GST REG- 20**, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

(4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, within a period of thirty days from the appointed day, at his option, submit an application electronically in **FORM GST REG-29** at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

25. Physical verification of business premises in certain cases.- Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the verification

report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.

26. Method of authentication.- (1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (Act No.21 of 2000) or verified by any other mode of signature or verification as notified by the Chief Commissioner in this behalf:

Provided that a registered person registered under the provisions of the Companies Act, 2013 (Act No.18 of 2013) shall furnish the documents or application verified through digital signature certificate.

(2) Each document including the return furnished online shall be signed or verified through electronic verification code-

(a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;

(c) in the case of a company, by the chief executive officer or authorised signatory thereof;

(d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;

(e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;

(f) in the case of any other association, by any member of the association or persons or authorised signatory thereof;

(g) in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or

(h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.

(3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate specified under the provisions of the Information Technology Act, 2000 (21 of 2000).

Form GST CMP -01

[See rule 3(1)]

Intimation to pay tax under section 10 (composition levy)

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i) Manufacturers, other than manufacturers of such goods as notified by the Government		☐
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		☐
(iii) Any other supplier eligible for composition levy.		☐
6. Financial Year from which composition scheme is opted		2017-18
7. Jurisdiction	Centre	State

8. Declaration –

I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.

9. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

Form GST CMP -02

[See rule 3 (2) & (3)]

Intimation to pay tax under section 10 (composition levy)
(For persons registered under the Act)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>.		
(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government		☐
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		☐
(iii) Any other supplier eligible for composition levy.		☐
6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State

8. Declaration –

I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.

9. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Place
Date

Designation / Status

Form GST –CMP-03

[See rule 3(4)]

Intimation of details of stock on date of opting for composition levy

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under section 10	(i) Application reference number (ARN)	
	(ii) Date of filing	
6. Jurisdiction	Centre	State

7. Stock of purchases made from registered person under the existing law

Sr. No	GSTIN/TIN	Name of the supplier	Bill/ Invoice No.	Date	Value of Stock	VAT	State Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	10
1									
2									
Total									

8. Stock of purchases made from unregistered person under the existing law

Sr. No	Name of the unregistered person	Address	Bill/ Invoice No	Date	Value of Stock	VAT	State Excise	Service Tax (if applicable	Total
1	2	3	4	5	6	7	8	9	
1									
2									
Total									

9. Details of tax paid	Description	State Tax	State Tax / UT Tax
	Amount		

	Debit entry no.		

10. Verification

I_____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

Form GST – CMP-04

[See rule 6(2)]

Intimation/Application for Withdrawal from Composition Levy

1. GSTIN				
2. Legal name				
3. Trade name, if any				
4.Address of Principal Place of business				
5. Category of Registered Person				
(iv) Manufacturers, other than manufacturers of such goods as may be notified by the Government		☐		
(v) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		☐		
(vi) Any other supplier eligible for composition levy.		☐		
6. Nature of Business				
7. Date from which withdrawal from composition scheme is sought		DD	MM	YYYY
8. Jurisdiction	Centre	State		
9. Reasons for withdrawal from composition scheme				

10. Verification

I_____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

Form GST CMP- 05

[See rule 6(4)]

Reference No. << … >> << Date >>

To

GSTIN
Name
Address

Notice for denial of option to pay tax under section 10

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

1
2
3
….

 You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

 You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place
Date

Form GST CMP - 06

[See rule 6(5)]

Reply to the notice to show cause

1.	GSTIN	
2.	Details of the show cause notice	Reference no. Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	I _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of the Authorised Signatory Date Place

Note –

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.

2. Supporting documents, if any, may be uploaded in PDF format.

Form GST CMP-07

[See rule 6(6)]

Reference No. << >> Date–

To

GSTIN
Name
Address

Application Reference No. (ARN) Date –

Order for acceptance / rejection of reply to show cause notice

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. -------- dated ---------. Your reply has been examined and the same has been found to be satisfactory and, therefore, your option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. -------- dated ---------. Your reply has been examined and the same has not been found to be satisfactory and, therefore, your option to pay tax under composition scheme is hereby denied with effect from << >>> for the following reasons:

<< text >>

or

☐ You have not filed any reply to the show cause notice; or

☐ You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for the following reasons:

<< Text >>

Signature
Date Name of Proper Officer
Place

Designation
Jurisdiction

Form GST REG-01

[See rule 8(1)]

Application for Registration

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

Part –A

State /UT – ▽ District - ▽

(i)	Legal Name of the Business: *(As mentioned in Permanent Account Number)*	
(ii)	Permanent Account Number : *(Enter* Permanent Account Number *of the Business;* Permanent Account Number *of Individual in case of Proprietorship concern)*	
(iii)	Email Address :	
(iv)	Mobile Number :	

Note - *Information submitted above is subject to online verification before proceeding to fill up Part-B.*

Authorised signatory filing the application shall provide his mobile number and email address.

Part –B

1.	Trade Name, if any				
2.	Constitution of Business (Please Select the Appropriate)				
(i) Proprietorship		□	(ii) Partnership		□
(iii) Hindu Undivided Family		□	(iv) Private Limited Company		□
(v) Public Limited Company		□	(vi) Society/Club/Trust/Association of Persons		□
(vii) Government Department		□	(viii) Public Sector Undertaking		□
(ix) Unlimited Company		□	(x) Limited Liability Partnership		□
(xi) Local Authority		□	(xii) Statutory Body		□
(xiii) Foreign Limited Liability Partnership		□	(xiv) Foreign Company Registered (in India)		□
(xv) Others (Please specify)		□			□
3.	Name of the State	⏏	District		⏏
4.	Jurisdiction	State		Centre	
		Sector, Circle, Ward, Unit, etc. others (specify)			
5.	Option for Composition	Yes □ No □			

6. Composition Declaration ☐ I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme.			
6.1 Category of Registered Person < tick in check box>			
(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available			☐
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II			☐
(iii) Any other supplier eligible for composition levy.			☐
7.	Date of commencement of business	DD/MM/YYYY	
8.	Date on which liability to register arises	DD/MM/YYYY	
9.	Are you applying for registration as a casual taxable person?	Yes ☐	No ☐
10.	If selected 'Yes' in Sr. No. 9, period for which registration is required	From DD/MM/YYYY	To DD/MM/YYYY
11.	If selected 'Yes' in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration		

Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
(i)	Integrated Tax		
(ii)	State Tax		
(iii)	State Tax		
(iv)	UT Tax		
(v)	Cess		
	Total		
	Payment Details		
	Challan Identification Number	Date	Amount

12.	Are you applying for registration as a SEZ Unit?	Yes ☐	No ☐
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
13.	Are you applying for registration as a SEZ Developer?	Yes ☐	No ☐
	(i) Select name of SEZ Developer		▽
	(ii) Approval order number and date of order		

	(iii) Designation of approving authority		
14.	Reason to obtain registration:		
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons	
	(ii) Inter-State supply	(ix) Input Service Distributor	
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)	
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxable person supplying through e-Commerce portal	
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis	
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)	
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify	
15.	Indicate existing registrations wherever applicable		

Registration number under Value Added Tax	
State Sales Tax Registration Number	
Entry Tax Registration Number	
Entertainment Tax Registration Number	
Hotel and Luxury Tax Registration Number	
State Excise Registration Number	
Service Tax Registration Number	
Corporate Identify Number/Foreign Company Registration Number	
Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number	
Importer/Exporter Code Number	
Registration number under Medicinal and Toilet Preparations (Excise Duties) Act	
Registration number under Shops and Establishment Act	
Temporary ID, if any	
Others (Please specify)	

16.	(a) Address of Principal Place of Business	
Building No./Flat No.		Floor No.
Name of the Premises/Building		Road/Street
City/Town/Locality/Village		District
Taluka/Block		

State			PIN Code		
Latitude			Longitude		
(b) Contact Information					
Office Email Address		Office Telephone number	STD		
Mobile Number		Office Fax Number	STD		
(c) Nature of premises					
Own	Leased	Rented	Consent	Shared	Others (specify)
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					

Factory / Manufacturing	☐	Wholesale Business	☐	Retail Business	☐
Warehouse/Depot	☐	Bonded Warehouse	☐	Supplier of services	☐
Office/Sale Office	☐	Leasing Business	☐	Recipient of goods or services	☐
EOU/ STP/ EHTP	☐	Works Contract	☐	Export	☐
Import	☐	Others (Specify)	☐		

17. Details of Bank Accounts (s)

Total number of Bank Accounts maintained by the applicant for conducting business *(Upto 10 Bank Accounts to be reported)*	

Details of Bank Account 1

Account Number															
Type of Account							IFSC								
Bank Name															
Branch Address	To be auto-populated (Edit mode)														

Note – Add more accounts ------

18. Details of the Goods supplied by the Business

Please specify top 5 Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)
(i)		
(ii)		
…		
(v)		

19. Details of Services supplied by the Business.

Please specify top 5 Services		
Sr. No.	Description of Services	HSN Code (Four digit)
(i)		
(ii)		
…		
(v)		

20. Details of Additional Place(s) of Business

Number of additional places	

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Latitude		Longitude	

(b) Contact Information				
Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

(c) Nature of premises					
Own	Leased	Rented	Consent	Shared	Others (specify)

(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					
Factory / Manufacturing	☐	Wholesale Business	☐	Retail Business	☐
Warehouse/Depot	☐	Bonded Warehouse	☐	Supplier of services	☐
Office/Sale Office	☐	Leasing Business	☐	Recipient of goods or services	☐
EOU/ STP/ EHTP	☐	Works Contract	☐	Export	☐
Import	☐	Others (specify)	☐		

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc**.**

Particulars	First Name	Middle Name	Last Name

Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

22. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory ☐

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			

Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address in India									
Building No/Flat No		Floor No							
Name of the Premises/Building		Road/Street							
Block/Taluka									
City/Town/Locality/Village		District							
State		PIN Code							

23. Details of Authorised Representative

Enrolment ID, if available											
Provide following details, if enrolment ID is not available											
Permanent Account Number											
Aadhaar, if Permanent Account Number is not available											
	First Name			Middle Name			Last Name				
Name of Person											
Designation / Status											
Mobile Number											
Email address											
Telephone No. with STD				FAX No. with STD							

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

State Excise License No. and the name of the person in whose name Excise License is held

(a) *Field 1*
(b) *Field 2*
(c) ....
(d) .....

(e) *Field n*

25. Document Upload

A customized list of documents required to be uploaded (refer rule 8) as per the field values in the form.

26. Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with State Identities Data Repository only for the purpose of authentication.

27. Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place: Name of Authorised Signatory ….……

Date: Designation/Status……

List of documents to be uploaded:-

1.	Photographs (wherever specified in the Application Form) (a) Proprietary Concern – Proprietor (b) Partnership Firm / Limited Liability Partnership – Managing/Authorised/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted) (c) Hindu Undivided Family – Karta (d) Company – Managing Director or the Authorised Person (e) Trust – Managing Trustee (f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted) (g) Local Authority – Chief Executive Officer or his equivalent (h) Statutory Body – Chief Executive Officer or his equivalent (i) Others – Person in Charge
2.	Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.
3.	Proof of Principal Place of Business: (a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. **(**b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded. (d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill. (e) If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.
4	Bank Account Related Proof: Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the

	Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.
5	Authorisation Form:- For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of …… (name of registered person) hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>> is hereby authorised, vide resolution no… dated….. (copy submitted herewith), to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us. Signature of the person competent to sign Name: Designation/Status: (Name of the proprietor/Business Entity) Acceptance as an authorised signatory I <<(Name of the authorised signatory>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business. Signature of Authorised Signatory Place: (Name) Date: Designation/Status:

Instructions for submission of Application for Registration.

1. Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.

2. Provide E-mail Id and Mobile Number of authorised signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.

3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.

4. The following persons can digitally sign the application for new registration:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others (specify)	Person In charge

5. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.

6. State specific information are relevant for the concerned State only.

7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC)-Class-2 and above.
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

8. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.

9. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.

10. No fee is payable for filing application for registration.

11. Authorised signatory shall not be a minor.

12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals shall need to apply separately in respect of each of the vertical.

13. After approval of application, registration certificate shall be made available on the common portal.

14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.

15. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section.

Form GST REG-02

[See rule 8(5)]

Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully and the particulars of the application are given as under:

Date of filing :

Time of filing :

Goods and Services Tax Identification Number, if available :

Legal Name :

Trade Name (if applicable):

Form No. :

Form Description :

Center Jurisdiction :

State Jurisdiction :

Filed by :

Temporary reference number (TRN), if any:

Payment details* : Challan Identification Number

: Date

: Amount

It is a system generated acknowledgement and does not require any signature**.**

** Applicable only in case of Casual taxable person and Non Resident taxable person*

Form GST REG-03

[See rule 9(2)]

Reference Number: Date–

To
Name of the Applicant:
Address:
GSTIN (if available):
Application Reference No. (ARN): Date:

Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation >>

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN < > Dated –DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

1.
2.
3.
…

- You are directed to submit your reply by …….. (DD/MM/YYYY)
- *You are hereby directed to appear before the undersigned on …… (DD/MM/YYYY) at ……. (HH:MM)

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter

Signature
Name of the Proper Officer:
Designation:
Jurisdiction:

***** *Not applicable for New Registration Application*

Form GST REG-04

[See rule 9(2)]

Clarification/additional information/document for <<Registration/Amendment/Cancellation>>

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-				Yes ☐ No ☐ (Tick one)
8.	Additional Information				
9.	List of Documents uploaded				
10.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation/Status: Place: Date:				

Note:-

1. For new registration, *original registration application will be available in editable mode if option 'Yes' is selected in item 7.*

2.For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option 'Yes' is selected in item 7.

Form GST REG-05

[See rule 9(4)]

Reference Number: Date–

To
Name of the Applicant
Address -
GSTIN (if available)

Order of Rejection of Application for <Registration / Amendment / Cancellation/ >

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

1.
2.
3.

…Therefore, your application is rejected in accordance with the provisions of the Act.

Or

You have not replied to the notice issued vide reference no. …….. dated ……. within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature
Name
Designation
Jurisdiction

Government of Andhra Pradesh

Form GST REG-06

[See rule 10(1)]

Registration Certificate

Registration Number**:** <*GSTIN/ UIN* >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY			
6.	Period of Validity **(***Applicable only in case of Non-Resident taxable person or Casual taxable person)*	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
Centre			State		
Signature					
Name					
Designation					
Office					
9. Date of issue of Certificate					
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

Government of Andhra Pradesh

Annexure A

Details of Additional Places of Business

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No.	Address
1	
2	
3	
…	

Government of Andhra Pradesh

Annexure B

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Commi
Association of Persons / Board of Trustees etc.>

1.	*Photo*	Name Designation/Status Resident of State
2.	*Photo*	Name Designation/Status Resident of State
3.	*Photo*	Name Designation/Status Resident of State
4.	*Photo*	Name Designation/Status Resident of State
5.	*Photo*	Name Designation/Status Resident of State
6.	*Photo*	Name Designation/Status Resident of State
7.	*Photo*	Name Designation/Status

		Resident of State
8.	*Photo*	Name Designation/Status Resident of State
9.	*Photo*	Name Designation/Status Resident of State
10.	*Photo*	Name Designation/Status Resident of State

Form GST REG-07

[See rule 12(1)]

Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)

State /UT– District –

Part –A

(i)	Legal Name of the Tax Deductor or Tax Collector(As mentioned in Permanent Account Number/ Tax Deduction and Collection Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)	
(iv)	Email Address	
(v)	Mobile Number	

Note - *Information submitted above is subject to online verification before proceeding to fill up Part-B.*

Part –B

1	Trade Name, if any			
2	Constitution of Business (Please Select the Appropriate)			
(i) Proprietorship		☐	(ii) Partnership	☐
(iii) Hindu Undivided Family		☐	(iv) Private Limited Company	☐
(v) Public Limited Company		☐	(vi) Society/Club/Trust/Association of Persons	☐
(vii) Government Department		☐	(viii) Public Sector Undertaking	☐
(ix) Unlimited Company		☐	(x) Limited Liability Partnership	☐
(xi) Local Authority		☐	(xii) Statutory Body	☐
(xiii) Foreign Limited Liability Partnership		☐	(xiv) Foreign Company Registered (in India)	☐
(xv) Others (Please specify)		☐		

3	Name of the State	⏏	District	⏏
4	Jurisdiction -	State	Centre	
		Sector /Circle/ Ward /Charge/Unit etc.		
5	Type of registration	Tax Deductor ◯	Tax Collector ◯	
6.	Government (Centre / State/Union Territory)	Center ◯	State/UT ◯	

7.	Date of liability to deduct/collect tax	DD/MM/YYYY
8.	(a) Address of principal place of business	

Building No./Flat No.		Floor No.	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
Latitude		Longitude	
State		PIN Code	

(b) Contact Information	
Office Email Address	Office Telephone number
Mobile Number	Office Fax Number

(c)	Nature of possession of premises					
Own	Leased	Rented	Consent	Shared	Others(specify)	
9.	Have you obtained any other registrations under Goods and Serivces Tax in the same State?	Yes ☐	No ☐			
10	If Yes, mention Goods and Services Tax Identification Number					
11	IEC (Importer Exporter Code), if applicable					
12	Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax					

Particulars			
Name	First Name	Middle Name	Last Name
Father's Name			
Photo			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of Foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Locality/Village	

State		PIN Code	

13. Details of Authorised Signatory
Checkbox for Primary Authorised Signatory ☐

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			

Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address (Within the Country)			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
State		PIN Code	
Block/Taluka			

Note – Add more …

14.	Consent *I on behalf of the holder of Aadhar number <pre-filled based on Aadhar number provided in the form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhar holder and will be shared with State Identities Data Repository only for the purpose of authentication.*
15.	**Verification** *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom*

	(Signature) Place: Name of DDO/ Person responsible for deducting tax/collecting tax/Authorised Signatory Date: Designation

List of documents to be uploaded (not applicable to a department or establishment of the State Government or State Government or Local Authority or Governmental agencies):-

Proof of Principal Place of Business:

(a) For Own premises –

Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(b) For Rented or Leased premises –

A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(c) For premises not covered in (a) and (b) above –

A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.

(e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.

Instructions for submission of application for registration as Tax Deductor/ Tax Collector.

1. Enter name of Tax Deductor /Tax Collector as recorded on Tax Deduction and Collection Account Number/ Permanent Account Number of the Business. Tax Deduction and Collection Account Number/Permanent Account Number shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.

3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.

4. The application filed by undermentioned persons shall be signed digitally.

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above

2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.

5. All information relating to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.

6. Status of the application filed online can be tracked on the Common portal.

7. No fee is payable for filing application for registration.

8. Authorised shall not be a minor.

Form GST REG-08

[See rule 12(3)]

Reference No Date:

To
Name:
Address:
Application Reference No. (ARN) (Reply) Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued vide Reference Number …… dated ……. for cancellation of registration under the Act.

- Whereas no reply to show cause notice has been filed; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

1.
2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ----- (*date)* failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.
(This order is also available on your dashboard).

Head	Integrated tax	State tax	State tax	UT Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Signature
Name

Designation
Jurisdiction

Form GST REG-09

[See rule 13(1)]

Application for Registration of Non Resident Taxable Person

Part –A

State /UT – District -

(i)	Legal Name of the Non-Resident Taxable Person	
(ii)	Permanent Account Number of the Non-Resident Taxable person, if any	
(iii)	Passport number, if Permanent Account Number is not available	
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(v)	Name of the Authorised Signatory (as per Permanent Account Number)	
(vi)	Permanent Account Number of the Authorised Signatory	
(vii)	Email Address of the Authorised Signatory	
(viii)	Mobile Number of the Authorised Signatory (+91)	
Note - Relevant i*nformation submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.*		

Part -B

1.	Details of Authorised Signatory (should be a resident of India)			
	First Name	Middle Name	Last Name	
	Photo			
	Gender		Male / Female / Others	
	Designation			
	Date of Birth		DD/MM/YYYY	
	Father's Name			
	Nationality			
	Aadhaar			
	Address of the Authorised signatory.		Address line 1	
			Address Line 2	
			Address line 3	
2.	Period for which registration is required	From	To	
		DD/MM/YYYY	DD/MM/YYYY	
3				

	Turnover Details	Estimated Turnover (Rs.)		Estimated Tax Liability (Net) (Rs.)				
		Intra- State	Inter –State	State Tax	State Tax	UT Tax	Integrated Tax	Cess

4	Address of Non-Resident taxable person in the Country of Origin			
	(In case of business entity - Address of the Office)			
	Address Line 1			
	Address Line 2			
	Address Line 3			
	Country (Drop Down)			
	Zip Code			
	E mail Address			
	Telephone Number			
5	Address of Principal Place of Business in India			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	City/Town/Village/Locality		District	
	Block/Taluka			
	Latitude		Longitude	
	State		PIN Code	
	Mobile Number		Telephone Number	
	E mail Address		Fax Number with STD	
6	Details of Bank Account in India			
	Account Number		Type of account	
	Bank Name	Branch Address		IFSC
7	Documents Uploaded *A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form*			
8	Declaration *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.* Signature Place: Name of Authorised Signatory Date: Designation:			

Note: Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	Proof of Principal Place of Business: (a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
2.	Proof of Non-resident taxable person: Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or it's Permanent Account Number, if available.
3	Bank Account related proof: Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.
4	Authorisation Form:- For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of …… (name of registered person) hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>> is hereby authorised, vide resolution no… dated….. (Copy submitted herewith), to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us. Signature of the person competent to sign Name: Designation/Status: (Name of the proprietor/Business Entity) Acceptance as an authorised signatory Acceptance as an authorised signatory I <<(Name of the authorised signatory>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business. Signature of Authorised Signatory Place: Date:

	Designation/Status:

Instructions for submission of application for registration as Non-Resident Taxable Person.

1. Enter Name of the applicant Non-Resident taxable person as recorded on Passport.
2. The applicant shall apply at least **Five** days prior to commencement of the business at the common portal.
3. The applicant needs to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
4. The applicant needs to upload the scanned copy of the declaration signed by the Proprietor/all Partners /Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
5. The application filed by the under-mentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or as may be notified

6. All information related to Permanent Account Number, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.

7. Status of the application filed online can be tracked on the common portal.

8. No fee is payable for filing application for registration

9. Authorised signatory shall be an Indian national and shall not be a minor.

Form GST REG-10

[See rule 14(1)]

Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.

Part –A

State /UT – District -

(i)	Legal Name of the person	
(ii)	Permanent Account Number of the person, if any	
(iii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iv)	Name of the Authorised Signatory	
(v)	Permanent Account Number of the Authorised Signatory	
(vi)	Email Address of the Authorised Signatory	
(vii)	Mobile Number of the Authorised Signatory (+91)	
Note - Relevant i*nformation submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.*		

Part -B

1.	Details of Authorised Signatory (shall be resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender		Male / Female / Others
	Designation		
	Date of Birth		DD/MM/YYYY
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory		Address line 1
			Address line 2
			Address line 3
2.	Date of commencement of the online service in India.		DD/MM/YYYY

<table>
<tr><td>3</td><td colspan="6">Uniform Resource Locators (URLs) of the website through which taxable services are provided:
1.
2.
3…</td></tr>
<tr><td>4</td><td colspan="2">Jurisdiction</td><td colspan="2">Center</td><td colspan="2"></td></tr>
<tr><td rowspan="3">5</td><td colspan="6">Details of Bank Account</td></tr>
<tr><td>Account Number</td><td colspan="2"></td><td>Type of account</td><td colspan="2"></td></tr>
<tr><td>Bank Name</td><td></td><td>Branch Address</td><td></td><td>IFSC</td><td></td></tr>
<tr><td>6</td><td colspan="6">Documents Uploaded
A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</td></tr>
<tr><td>7</td><td colspan="6">Declaration
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

I, _ …… hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India.

Signature
Place: Name of Authorised Signatory:
Date: Designation:</td></tr>
</table>

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	Proof of Place of Business in India: (a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
2.	Proof of : Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorisation letter. Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India

	Scanned copy of License is issued by origin country Scanned copy of Clearance certificate issued by Government of India
3	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
4	Authorisation Form:- For Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__. All his actions in relation to this business will be binding on me/ us. Signatures of the persons who is in charge. S. No. Full Name Designation/Status Signature 1. Acceptance as an authorised signatory I <<(Name of authorised signatory>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business. Signature of Authorised Signatory Place (Name) Date: Designation/Status

Form GST REG-11

[See rule 15(1)]

Application for extension of registration period by casual / non-resident taxable person

<table>
<tr><td>1.</td><td colspan="3">GSTIN</td><td colspan="5"></td></tr>
<tr><td>2.</td><td colspan="3">Name (Legal)</td><td colspan="5"></td></tr>
<tr><td>3.</td><td colspan="3">Trade Name, if any</td><td colspan="5"></td></tr>
<tr><td>4.</td><td colspan="3">Address</td><td colspan="5"></td></tr>
<tr><td rowspan="2">5.</td><td colspan="3" rowspan="2">Period of Validity (original)</td><td colspan="2">From</td><td colspan="3">To</td></tr>
<tr><td colspan="2">DD/MM/YYYY</td><td colspan="3">DD/MM/YYYY</td></tr>
<tr><td rowspan="2">6.</td><td colspan="3" rowspan="2">Period for which extension is requested.</td><td colspan="2">From</td><td colspan="3">To</td></tr>
<tr><td colspan="2">DD/MM/YYYY</td><td colspan="3">DD/MM/YYYY</td></tr>
<tr><td rowspan="3">7.</td><td colspan="3">Turnover Details for the extended period (Rs.)</td><td colspan="5">Estimated Tax Liability (Net) for the extended period (Rs.)</td></tr>
<tr><td>Inter- State</td><td>Intra-State</td><td>State Tax</td><td>State Tax</td><td>UT Tax</td><td>Integrated Tax</td><td>Cess</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">8.</td><td colspan="7">Payment details</td></tr>
<tr><td>Date</td><td colspan="2">CIN</td><td colspan="2">BRN</td><td colspan="2">Amount</td></tr>
<tr><td></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>9.</td><td colspan="7">Declaration -
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</td></tr>
<tr><td colspan="8">Signature
Place: Name of Authorised Signatory:
Date: Designation / Status:</td></tr>
</table>

Instructions for submission of application for extension of validity

1. The application can be filed online before the expiry of the period of validity.
2. The application can only be filed when advance payment is made.
3. After successful filing, Application Reference Number will be generated which can be used to track the status of the application.

Form GST REG-12

[See rule 16(1)]

Reference Number - **Date**:

To
(Name):
(Address):
Temporary Registration Number

Order of Grant of Temporary Registration/ Suo Moto Registration

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details of person to whom temporary registration granted			
1.	Name and Legal Name, if applicable		
2.	Gender		Male/Female/Other
3.	Father's Name		
4.	Date of Birth		DD/MM/YYYY
5.	Address of the Person	Building No./ Flat No.	
		Floor No.	
		Name of Premises/ Building	
		Road/ Street	
		Town/City/Locality/ Village	
		Block / Taluka	
		District	
		State	
		PIN Code	
6.	Permanent Account Number of the person, if available		
7.	Mobile No.		
8.	Email Address		
9.	Other ID, if any (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)		
10.	Reasons for temporary registration		
11.	Effective date of registration / temporary ID		

12.	Registration No. / Temporary ID	

(Upload of Seizure Memo / Detention Memo / Any other supporting documents)

<<You are hereby directed to file application for proper registration within 30 days of the issue of this order>>

Signature

Place << Name of the Officer>>:

Date: Designation/ Jurisdiction:

Note: A copy of the order will be sent to the corresponding State/ State Jurisdictional Authority.

Form GST REG-13

[See rule 17(1)]

Application/Form for grant of Unique Identity Number to UN Bodies / Embassies / others

State /Union Territory– **District –**

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number of entity, if any (applicable in case of any other person notified)	
(iii)	Name of the Authorised Signatory	
(iv)	Permanent Account Number of Authorised Signatory	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body ◯	Embassy ◯	Other Person ◯
2.	Country			
3.	Notification Details		Notification No.	Date
4.	Address of the entity in State			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	City/Town/Village		District	
	Block/Taluka			
	Latitude		Longitude	
	State		PIN Code	
	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	
7.	Details of Authorised Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			

	Designation /Status		Director Identification Number (if any)	
	Permanent Account Number		Aadhaar Number	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	

8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			

9.	Documents Uploaded *The authorised person who is in possession of the documentary evidence (<u>other than</u> UN Body/ Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorising the applicant to represent the entity.* ***Or*** *The proper officer who has collected the documentary evidence from the applicant (UN Body/ Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorising the applicant to represent the UN Body / Embassy etc. in India and link it along with the Unique Identity Number generated and allotted to respective UN Body/ Embassy etc.*
11.	Verification *I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.*

Place: (Signature)

Date: Name of Authorised Person:

Or

(Signature)

Place: Name of Proper Officer:

Date: Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through common portal or registration can be granted suo-moto by proper officer.
- The application filed on the common portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorised by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.

Form GST REG-14

[See rule 19(1)]

Application for Amendment in Registration Particulars

(For all types of registered persons)

1. GSTIN/UIN	
2. Name of Business	
3. Type of registration	

4. Amendment summary

Sr. No	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)

5. List of documents uploaded

(a)

(b)

(c)

…

6. Declaration

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place: Name of Authorised Signatory

Date: Designation / Status:

Instructions for submission of application for amendment

1. Application for amendment shall be submitted online.
2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
3. For amendment in Non-Core fields, approval of the Proper Officer is not required.
4. Where a change in the constitution of any business results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.
5. Any change in the mobile number or the e-mail address of authorised signatory as amended from time to time, shall be carried out only after online verification through the common portal.
6. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Application Reference Number (ARN) will be generated after successful validation of necessary field.
7. Status of the application can be tracked on the common portal.
8. No fee is payable for submitting application for amendment.
9. Authorised signatory shall not be a minor.

Form GST REG-15

[See rule 19(1)]

Reference Number - << >> Date – DD/MM/YYYY

To
(Name)
(Address)
Registration Number (GSTIN / UIN)

Application Reference No. (ARN) Dated – DD/MM/YYYY

Order of Amendment

This has reference to your application number------ dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature
Name
Designation
Jurisdiction

Date
Place

Form GST REG-16

[See rule 20]

Application for Cancellation of Registration

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax)	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	

6.	Reasons for Cancellation (Select one)	○ Discontinuance /Closure of business ○ Ceased to be liable to pay tax ○ Transfer of business on account of amalgamation, merger/ demerger, sale, lease or otherwise disposed of etc. ○ Change in constitution of business leading to change in Permanent Account Number ○ Death of Sole Proprietor ○ Others (specify)	

7.	In case of transfer, merger of business, particulars of registration of entity in which merged, amalgamated, transferred, etc.				
(i)	Goods and Services Tax Identification Number				
(ii)	(a) Name (Legal)				
	(b) Trade name, if any				
(iii)	Address of Principal Place of Business	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			

		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	

8.	Date from which registration is to be cancelled.	<DD/MM/YYYY>
9	Particulars of last Return Filed	
(i)	Tax period	
(ii)	Application Reference Number	
(iii)	Date	

10. Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.

Description	Value of Stock (Rs.)		Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)			
		State Tax	State Tax	UT Tax	Integrated Tax	Cess
Inputs						
Inputs contained in semi-finished goods						
Inputs contained in finished goods						
Capital Goods/Plant and machinery						
Total						

11. Details of tax paid, if any

Payment from Cash Ledger

Sr. No.	Debit Entry No.	State Tax	State Tax	UT Tax	Integrated Tax	Cess
1.						
2.						
	Sub-Total					

Payment from ITC Ledger

Sr. No.	Debit Entry No.	State Tax	State Tax	UT Tax	Integrated Tax	Cess
1.						
2.						
	Sub-Total					
Total Amount of Tax Paid						

12. Documents uploaded

13. Verification

I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place	Name of the Authorised Signatory
Date	Designation / Status

Instructions for filing of Application for Cancellation

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on common portal.
- The following persons shall digitally sign application for cancellation, as applicable:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Directors/ Chief Executive Officer
Unlimited Company	Managing / Whole-time Directors/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

In case of death of sole proprietor, application shall be made by the legal heir / successor manually before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.
Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls.

- Status of the Application may be tracked on the common portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.

Form GST REG -17

[See rule 22(1)]

Reference No. - << Date >>

To
Registration Number (GSTIN/UIN)
(Name)
(Address)

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

1
2
3
….

 You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .

 You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:
Date:

Signature
< Name of the Officer>
Designation
Jurisdiction

Form GST REG- 18

[See rule 22(2)]

Reply to the Show Cause Notice issued for cancellation for registration

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Designation/Status Place Date			

Form GST REG-19

[See rule 22(3)]

Reference No. - Date

To

Name

Address

GSTIN / UIN

Application Reference No. (ARN) Date

Order for Cancellation of Registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

☐ Whereas no reply to notice to show cause has been submitted; or

☐ Whereas on the day fixed for hearing you did not appear; or

☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

1.

2.

The effective date of cancellation of your registration is <<DD/MM/YYYY >>.

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before ------ (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	State Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:

Date:

Signature

< Name of the Officer>

Designation

Jurisdiction

Form GST REG-20

[See rule 22(4)]

Reference No. - Date

To

Name

Address

GSTIN/UIN

Show Cause Notice No. Date

Order for dropping the proceedings for cancellation of registration

This has reference to your reply dated ----- in response to the notice to show cause notice dated DD/MM/YYYY. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated due to the following reasons:

<< text >>

Signature

< Name of the Officer>

Designation

Jurisdiction

Place:

Date:

Form GST REG-21

[See rule 23(1)]

Application for Revocation of Cancellation of Registration

1.	GSTIN (cancelled)					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address (Principal place of business)					
5.	Cancellation Order No.		Date –			
6	Reason for cancellation					
7	Details of last return filed					
	Period of Return		Application Reference Number		Date of filing	DD/MM/YYYY
8	Reasons for revocation of cancellation	Reasons in brief. (Detailed reasoning can be filed as an attachment)				
9	Upload Documents					
10.	Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status Place Date					

Instructions for submission of application for revocation of cancellation of registration

- A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration at the common portal No application for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.
- Any change in the mobile number or the e-mail address of authorised signatory submitted as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided
- Status of the application can be tracked on the common portal.
- No fee is payable for filing application for revocation of cancellation.

Form GST REG-22

[See rule 23(2)]

Reference No. - Date

To
GSTIN / UIN
(Name of Taxpayer)
(Address)

Application Reference No. (ARN) Date

Order for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Signature
Name of Proper officer
(Designation)
Jurisdiction –

Date
Place

Form GST REG-23

[See rule 23(3)]

Reference Number : Date

To
Name of the Applicant/ Taxpayer
Address of the Applicant/Taxpayer
GSTIN
Application Reference No. (ARN): Dated

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

1.
2.
3.
…

 You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

 You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature
Name of the Proper Officer
Designation
Jurisdiction

Form GST REG-24

[See rule 23(3)]

Reply to the notice for rejection of application for revocation of cancellation of registration

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
6.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name Place Designation/Status Date			

Government of Andhra Pradesh

Form GST REG-25

[See rule 24(1)]

Certificate of Provisional Registration

1.	Provisional ID			
2.	Permanent Account Number			
3.	Legal Name			
4.	Trade Name			
5.	Registration Details under Existing Law			
	Act		Registration Number	
(a)				
(b)				
(c)				
Date	<Date of creation of Certificate>		Place	<State>

This is a Certificate of Provisional Registration issued under the provisions of the Act.

Form GST REG-26

[See rule 24(2)]

Application for Enrolment of Existing Taxpayer	
Taxpayer Details	
1. Provisional ID	
2. Legal Name (As per Permanent Account Number)	
3. Legal Name (As per State/Center)	
4. Trade Name, if any	
5. Permanent Account Number of Business	
6. Constitution	
7. State	
7A Sector, Circle, Ward, etc. as applicable	
7B. Center Jurisdiction	
8. Reason of liability to obtain Registration	Registration under earlier law

9. Existing Registrations

Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	State Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	State Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		
12	Others (Please specify)		

10. Details of Principal Place of Business			
Building No. /Flat No.		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
Contact Information			
Office Email Address		Office-Telephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
10B. Nature of Business Activities being carried out			
Factory / Manufacturing ○	Wholesale Business ○	Retail Business ○	Warehouse/Depot ○
Bonded Warehouse ○	Service Provision ○	Office/Sale Office ○	Leasing Business ○
Service Recipient ○	EOU/ STP/ EHTP ○	SEZ ○	Input Service Distributor (ISD) ○
Works Contract ○	Others (Specify) ○		
11. Details of Additional Places of Business			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude (Optional)		Longitude(Optional)	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
11A.Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
11B.Nature of Business Activities being carried out			
Factory / Manufacturing ○	Wholesale Business ○	Retail Business ○	Warehouse/Depot ○
Bonded Warehouse ○	Service Provision ○	Office/Sale Office ○	Leasing Business ○
Service Recipient ○	EOU/ STP/ EHTP ○	SEZ ○	Input Service Distributor (ISD) ○
Works Contract ○	Others (Specify) ○		
Add More --------			
12. Details of Goods/ Services supplied by the Business			

Sr. No.	Description of Goods	HSN Code

Sr. No.	Description of Services	HSN Code

13. Total Bank Accounts maintained by you for conducting Business

Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address

14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Name	<First Name>	<Middle Name>	<Last Name>		<Photo>
Name of Father/Husband	<First Name>	<Middle Name>	<Last Name>		
Date of Birth	DD/ MM/ YYYY	Gender	<Male, Female, Other>		
Mobile Number		Email Address			
Telephone Number					

Identity Information			
Designation		Director Identification Number	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	

15. Details of Primary Authorised Signatory

Name	<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband	<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD / MM / YYYY	Gender	<Male, Female, Other>	
Mobile Number		Email Address		
Telephone Number				
Identity Information				
Designation		Director Identification Number		
Permanent Account Number		Aadhaar Number		
Are you a citizen of India?	<Yes/No>	Passport Number		

Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Add More ---			

List of Documents Uploaded

A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)

16. Aadhaar Verification

I on behalf of the holders of Aadhaar numbers provided in the form, give consent to "Goods and Services Tax Network" to obtain details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with State Identities Data Repository only for the purpose of authentication.

17. Declaration

I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Digital Signature/E-Sign

Name of the Authorised Signatory		Place	
Designation of Authorised Signatory		Date	

Instructions for filing of Application for enrolment

1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the common portal by validating his e-mail address and mobile number.
2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:
3. Authorisation Form:-

For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory)

I ---

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>

2.

3.

hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed/ is registered under the State Goods and Service Tax Act, 2017.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
1.			
2.			

Acceptance as an authorised signatory

I <<(Name of the authorised signatory>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory

Designation/Status

Date

Place

Instructions for filing online form

- Enter your Provisional ID and password as provided by the State/Commercial Tax/State Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified. Documents required to be uploaded as evidence are as follows:-

1.	Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor Partnership Firm / Limited Liability Partnership – Managing/ Authorised Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted) Hindu Undivided Family – Karta Company – Managing Director or the Authorised Person Trust – Managing Trustee

	Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted) Local Body – Chief Executive Officer or his equivalent Statutory Body – Chief Executive Officer or his equivalent Others – Person in Charge
2.	Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3.	Proof of Principal/Additional Place of Business: (a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
4	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
5	For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge

Public Sector Undertaking	Managing / Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Unlimited Company	Managing/ Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Limilted Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

- Application is required to be mandatorily digitally signed as per following :-

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

Note :- 1. Applicant shall require to register their DSC on common portal.
2. e-Signature facility will be available on the common portal for Aadhar holders.

All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number, Limited Liability Partnership Identification Number shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the common portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <…….>.		
Form Number	:	<…….-……>
Form Description	:	<Application for Enrolment of Existing Taxpayers>
Date of Filing	:	<DD/MM/YYYY>
Taxpayer Trade Name	:	<Trade Name>
Taxpayer Legal Name	:	<Legal Name as shared by State/Center>
Provisional ID Number	:	<Provisional ID Number>

It is a system generated acknowledgement and does not require any signature

Form GST REG-27

[See rule – 24(3)]

Reference No. <<Date-DD/MM/YYYY>>

To

Provisional ID

Name

Address

Application Reference Number (ARN) < > Dated <DD/MM/YYYY>

Show Cause Notice for cancellation of provisional registration

This has reference to your application dated ------. The application has been examined and the same has not been found to be satisfactory for the following reasons:-

1

2

…

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

Signature

Name of the Proper Officer

Designation

Jurisdiction

Date

Place

Form GST REG-28

[See rule 24(3)]

Reference No. - << Date–DD/MM/YYYY>>

To
Name
Address
GSTIN / Provisional ID

Application Reference No. (ARN) Dated – DD/MM/YYYY

Order for cancellation of provisional registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- ☐ Whereas no reply to notice to show cause has been submitted; or
- ☐ Whereas on the day fixed for hearing you did not appear; or
- ☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your provisional registration is liable to be cancelled for following reason(s).

1.
2.

Determination of amount payable pursuant to cancellation of provisional registration:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ------ (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	State Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:
Date:

Signature
< Name of the Officer>
Designation
Jurisdiction

Form GST REG-29

[See rule 24(4)]

Application for cancellation of provisional registration

Part A

(i) Provisional ID	
(ii) Email ID	
(iii) Mobile Number	

Part B

1. Legal Name (As per Permanent Account Number)	

2. Address for correspondence

Building No./ Flat No.		Floor No.	
Name of Premises/ Building		Road/ Street	
City/Town/ Village/Locality		District	
Block/Taluka			
State		PIN	

3. Reason for Cancellation	

4. Have you issued any tax invoice during GST regime? YES ☐ NO ☐

5. Declaration

(i) I <Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name ()> do hereby declare that I am not liable to registration under the provisions of the Act.

6. Verification

I < > hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed.

Aadhaar Number		Permanent Account Number	

Signature of Authorised Signatory

Full Name	
Designation / Status	
Place	
Date	DD/MM/YYYY

Form GST REG-30
[See rule 25]

Form for Field Visit Report
Center Jurisdiction (Ward/Circle/Zone)

Name of the Officer:- << to be prefilled>>

Date of Submission of Report:-

Name of the taxable person

GSTIN/UIN –

Task Assigned by:- < Name of the Authority- to be prefilled>

Date and Time of Assignment of task:- < System date and time>

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	Longitude
	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	Comments (not more than < 1000 characters> Signature Place: Name of the Officer: Date: Designation: Jurisdiction:	

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the

notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.

Copy to:

The General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2),Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement)
Dept., B.R.K.R.Govt. Offices Building Complex, Tank Bund Road,Hyderabad.
The Law (F) Department.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER